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in form, was in reality a mortgage, and intended only as security for the performance of the marriage promise, and that that fact could be shown by parol evidence.

PROPERTY—RIPARIAN RIGHTS—RIGHT OF ACCESS TO NAVIGABLE WATER.—The defendant railroad acquired title from the state to certain filled-in tide lands abutting upon the East Waterway within the limits of the Port of Seattle. The deed of conveyance did not grant any rights in the waterway. The plaintiff brought this suit to quiet the title of the state and to prevent the defendant from building wharves and other structures in order thereby to secure access to the navigable channel. *Held*, that, under the law of Washington, no proprietary rights vested in the defendant by virtue of its title to the abutting lands. *Port of Seattle v. Oregon & Washington Ry.* (Jan. 31, 1921) U. S. Sup. Ct. Oct. Term, 1920, No. 107.

The court here has reiterated the principle expressed in *Shively v. Bowlby* (1894) 152 U. S. 1, 14 Sup. Ct. 548, that a riparian proprietor's rights in abutting navigable waters or in land under them are entirely a matter of local law. The instant case is a striking example of the survival of the English common-law rule as it existed in the seventeenth century. This is not the view adopted by most of our states. See COMMENTS (1920) 30 YALE LAW JOURNAL, 58.

TAXATION—DOWER EXEMPT FROM FEDERAL ESTATE TAX.—The plaintiff executors sought to recover that portion of the tax assessed by the defendant Collector of Internal Revenue under the Federal Estate Tax Law, sec. 200 (Comp. St. sec. 6336½a ff.), upon the value of the gross estate of the decedent without deduction for the widow's interest in lands in Tennessee and Arkansas. *Held*, that the estate tax is not a tax upon the decedent's property, but upon its transfer by will or descent; and as dower is a legal consequence of the marriage relationship, the widow takes it adversely to the inheritance from her husband. *Randolph v. Craig* (1920, M. D. Tenn.) 267 Fed. 993.

The decision accords with Tennessee and Arkansas decisions as to the right of dower. *Crenshaw v. Moore* (1911) 124 Tenn. 528, 137 S. W. 924; *McDaniel v. Byrnett* (1915) 120 Ark. 295, 179 S. W. 491. And the court's construction of the Federal Estate Tax Law is in harmony with the better view. See (1920) 30 YALE LAW JOURNAL, 199.

TAXATION—STATE MAY TAX "NET INCOME" OF FOREIGN CORPORATION.—Connecticut levied a tax of two per cent upon that proportion of the "net income" of a foreign corporation which the fair cash value of the real and tangible property in the state bore to the fair cash value of all the real and tangible property of the corporation. A Delaware corporation, with its principal manufacturing plant in Connecticut, contested the tax as unconstitutional and showed that by this method of apportionment a tax of two per cent was levied upon forty-seven per cent of the net income of the company, a much larger amount than the income actually derived from business in Connecticut. *Held*, that the tax was valid. *Underwood Typewriter Co. v. Chamberlain* (1920) 41 Sup. Ct. 45.

See COMMENTS, *supra*, p. 512.